IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 16TH JANUARY 2007 / 26TH PAUSHA 1928

OP.No. 14666 of 2000(U)

PETITIONER:

BYSIAM VEETTIL KODAYIL MOHAMMED IQBAL,
HI POWER GROUP, P.O.BOX NO.66,
CHAVAKKAD, THRISSUR DIST.

BY ADV. SRI.P.SANJAY

RESPONDENTS:
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1. **THE REGIONAL TRANSPORT OFFICER CUM REGISTERING AUTHORITY, THRISSUR.**

2. **THE JOINT REGIONAL TRANSPORT OFFICER CUM ADDITIONAL REGISTERING AUTHORITY, GURUVAYUR.**

3. **THE SALES TAX OFFICER, CHAVAKKAD.**

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 16/01/2007, ALONG WITH WP(C0 600 OF 2005 AND CONNECTED CASES THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP. NO.23733/2000 IN OP. NO.14666/2000

DISMISSED

16.1.2007 **SD/- K.BALAKRISHNAN NAIR, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE INVOICE DT.4.6.98.

EXT.P2:- COPY OF THE INSURANCE POLICY CERTIFICATE ISSUED BY THE ORIENTIAL INSURANCE CO.

EXT.P3:- COPY OF THE JUDGMENT IN OP. 12513/97 DT. 11.2.98.

EXT.P4:- COPY OF THE ORDER IN CMP. 41892/99 IN OP. NO.24892/99 DT.6.10.99.

/TRUE COPY/

tss

K.BALAKRISHNAN NAIR, J.

O.P. NO.14666/2000, W.P.(C) NOS. 600, 6686, 8483, 16465, 20929, 32099 & 33569/2005, 13826, 17606 & 33356/2006

JUDGMENT

The petitioners in these writ petitions challenge the levy and collection of entry tax. In some cases, the demand has been stayed by this Court. In certain cases, a portion or entire amount of entry tax demanded has been paid pursuant to the interim orders of this Court or otherwise. In such cases, the petitioners claim refund.

2. The point raised by the petitioners is covered in their favour by the decision of the Division Bench of this Court in O.P.No.434/96 and connected cases. Accordingly, these writ petitions are allowed. The impugned demands are quashed. The bonds executed shall be discharged and the bank guarantees furnished shall be released. The petitioners who claim refund of the amount already paid may move the competent authority,

claiming refund. In that event, the competent authority shall dispose of their claim petitions in accordance with law as expeditiously as possible.

16th January, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/